(b) to (e) In the Budget speech 2005, the Government announced that no scheme shall be introduced which gives undeserved relief or amnesty. In the Budget Speech, the Government also announced two anti-tax evasion measures *i.e.,* (i) banking Cash Transaction Tax and (ii) Reporting by banks of all deposits which are exempt from TDS on interest. It has also been proposed in the Budget Speech that the results of these measures would be observed before introducing any further measures for unearthing black money.

The recommendations of the Committee have to be viewed in the light of the above policy Statement.

Tax Information Network (TIN)

4231 DR. VIJAY MALLYA:

SHRI R.S. GAVAI:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government have approved setting up of the Phase-II of Tax Information Network (TIN) at a cost of Rs. 100 crores;

(b) when will the TIN become operational; and

(c) what are the salient features of this scheme and whether it will enable paperless filing of returns through the internet?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) Yes, Sir.

(b) Phase-I of TIN has become operational. Phase-II will begin from 01.07.2005.

(c) Phase-I consists of facilities for 'On Line Tax Accounting System' and electronic filing of TDS returns. Phase-II consists of facilities for dematerialisation of TDS certificates and electronic filing of Annual Information Returns. Dematerialisation of TDS certificates will enable paperless filing of returns on internet.

Liberalisation of customs clearance procedures for exporters

4232. SHRI B. J. PANDA Will the Minister of FINANCE be pleased to state:

(a) whether it is **a** fact that Government have liberalized the customs clearance procedures for exporters of textiles and garments during the post-quota regime;